

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 105 AND 269
NOBLESVILLE, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman Mary DePrez Joel Silverman	01-06-02 to 02-29-04 03-01-04 to 01-09-05 01-10-05 to 01-11-09
Branch Manager	Cathy Ehman Pamela J. Johnson (Interim)	01-01-04 to 10-29-05 10-30-05 to 12-31-05



STATE OF INDIANA

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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 105 and 269 (Branches) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branches for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 16, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 105 AND 269
 NOBLESVILLE, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	Branch Number 105	Branch Number 269	Totals (Memorandum Only)
Collections:			
Registrations	\$ 12,488,360	\$ 678,447	\$ 13,166,807
Titles	1,260,714	-	1,260,714
Drivers licenses	267,190	-	267,190
Watercraft	372,894	-	372,894
Miscellaneous	<u>1,665</u>	<u>-</u>	<u>1,665</u>
Totals	<u>\$ 14,390,823</u>	<u>\$ 678,447</u>	<u>\$ 15,069,270</u>
Distributions:			
State fees	\$ 4,077,151	\$ 126,225	\$ 4,203,376
County tax	9,266,198	501,821	9,768,019
Commission fees	<u>1,047,474</u>	<u>50,401</u>	<u>1,097,875</u>
Totals	<u>\$ 14,390,823</u>	<u>\$ 678,447</u>	<u>\$ 15,069,270</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 105 AND 269
NOBLESVILLE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Noblesville License Branch Number 105 and License Branch Number 269, a self-service terminal (SST). The manager of Noblesville License Branch Number 105 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 105 AND 269
 NOBLESVILLE, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 105</u>	<u>Branch Number 269</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	65,490	4,197	69,687
Motorcycle	2,150	170	2,320
RV (housecar)	899	64	963
Light truck	15,125	1,261	16,386
Other truck	1,043	12	1,055
Farm truck	222	4	226
Tractor	81	-	81
Trailer	7,909	330	8,239
Semitrailer	412	-	412
School and church bus	48	-	48
Other bus	10	1	11
Other	45	-	45
Total vehicle registrations	<u>93,434</u>	<u>6,039</u>	<u>99,473</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	11,772	-	11,772
CDL licenses/CDL permits	612	-	612
Placards	1,465	-	1,465
Other	7,268	-	7,268
Total drivers licenses and permits	<u>21,117</u>	<u>-</u>	<u>21,117</u>
Titles:			
Vehicles	21,225	-	21,225
Watercraft	543	-	543
Total titles	<u>21,768</u>	<u>-</u>	<u>21,768</u>
Total watercraft registrations	<u>3,804</u>	<u>-</u>	<u>3,804</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 105 AND 269
NOBLESVILLE, INDIANA
EXAMINATION RESULTS AND COMMENTS

YEAR-END INVENTORY

The Branch personnel took an inventory at the end of 2004. In January 2005 we tested the accuracy of this inventory. When comparing the year-end inventory to the Open Inventory Report, we noted that several items had not been included in the year-end inventory.

Prior to year end, detailed inventory instructions were developed and distributed to each branch by BMV Audit Services. They included a listing of accountable items along with sample forms and examples. (Letter dated December 1, 2004, from the Audit Services Director)

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2004. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2007	Motorcycle	130006 to 130055

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 105 AND 269
NOBLESVILLE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2005, with Pamela J. Johnson, Branch Manager.